

# FYE 2009 Review - Annual Financial Report

School District: Christian County  
 Audit Firm Name: Kem, Duguid & Associates, PSC.  
 Date: 12/17/2009  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

Date Generated: January 15, 2010 1:28:30 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	15,681,249.64	15,921,577.25	-240,327.61	15,884,985.00	36,592.25	The difference is included in object code 1990 Misc. Revenue for the sum of \$36,592.25
Revenue (State) - 3900 (On-Behalf Payments)	0.00	11,086,382.13	-11,086,382.13	0.00	11,086,382.13	
Revenue (State) - 3XXX (Not 3900)	36,343,364.00	36,343,364.00	0.00	47,366,339.00	-11,022,975.00	
Revenue (Federal) - 4XXX	436,383.65	436,383.65	0.00	436,383.00	0.65	
Total Revenues	52,460,997.29	63,787,707.03	-11,326,709.74	63,687,707.00	100,000.03	The difference is object code 1930 Gain/Loss on sale of assets
Expenditures-Not including Transfers Out or On Behalf	54,296,961.35	54,321,588.38	-24,627.03	65,407,970.00	-11,086,381.62	
Expenditures-On Behalf	0.00	11,086,382.13	-11,086,382.13	0.00	11,086,382.13	
Total Expenditures	54,296,961.35	65,407,970.51	-11,111,009.16	65,407,970.00	0.51	
Excess (Deficiency) of Revenues Over Expenditures	-1,835,964.06	-1,620,263.48	-215,700.58	-1,720,263.00	99,999.52	
Other Financing Sources - Not Transfers In	53,261.35	53,261.35	0.00	153,261.00	-99,999.65	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	237,737.50	237,737.50	0.00	0.00	237,737.50	The difference is Total Debt Service object codes 0800 Misc. for the sum of \$47,737.50 and 0900 other uses of Funds the sum of \$190,000 for the total sum of \$237,737.50
Other Financing Uses - Transfers Out Only	366,354.00	438,354.00	-72,000.00	438,354.00	0.00	
Total Other Financing Sources, Uses and Transfers	-550,830.15	-622,830.15	72,000.00	-285,093.00	-337,737.15	
Net Change in Fund Balance	-2,386,794.21	-2,243,093.63	-143,700.58	-2,005,356.00	-237,737.63	
Beginning Fund Balance - July 1	11,624,441.30	11,624,441.30	0.00	11,624,441.00	0.30	
Ending Balance - June 30	9,237,647.09	9,381,347.67	-143,700.58	9,619,085.00	-237,737.33	The difference is Total Debt Service object codes 0800 Misc. for the sum of \$47,737.50 and 0900 other uses of Funds the sum of \$190,000 for the total sum of \$237,737.50
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	11,086,382.13	-11,086,382.13	0.00	11,086,382.13	
On-Behalf Expenditures by Fund	0.00	11,086,382.13	-11,086,382.13	0.00	11,086,382.13	
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)

Revenue (Local) - 1XXX	35,620.87	34,679.88	940.99	34,680.00	-0.12
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX (not 3900)	3,998,171.65	3,998,171.65	0.00	3,998,172.00	-0.35
Revenue (Federal) – 4XXX	8,457,777.74	8,457,777.74	0.00	8,457,777.00	0.74
Total Revenues	12,491,570.26	12,490,629.27	940.99	12,490,629.00	0.27
Expenditures-Not including Transfers Out and not 0280	12,664,869.27	12,664,869.27	0.00	12,664,869.00	0.27
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Total Expenditures	12,664,869.27	12,664,869.27	0.00	12,664,869.00	0.27
Excess (Deficiency) of Revenues Over Expenditures	-173,299.01	-174,240.00	940.99	-174,240.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	174,240.00	174,240.00	0.00	174,240.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	174,240.00	174,240.00	0.00	174,240.00	0.00
Net Change in Fund Balance	940.99	0.00	940.99	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	940.99	0.00	940.99	0.00	0.00
On-Behalf Payments Comparison - Fund 2					
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	810,416.00	810,416.00	0.00	810,416.00	0.00
Total Revenues	810,416.00	810,416.00	0.00	810,416.00	0.00
Expenditures-Not including Transfers Out	562,054.93	562,054.93	0.00	562,055.00	-0.07
Total Expenditures	562,054.93	562,054.93	0.00	562,055.00	-0.07
Excess (Deficiency) of Revenues Over Expenditures	248,361.07	248,361.07	0.00	248,361.00	0.07
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	248,916.00	248,916.00	0.00	248,916.00	0.00
Total Other Financing Sources, Uses and Transfers	-248,916.00	-248,916.00	0.00	-248,916.00	0.00
Net Change in Fund Balance	-554.93	-554.93	0.00	-555.00	0.07
Beginning Fund Balance - July 1	554.93	554.93	0.00	555.00	-0.07
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00

Fund 320 (Building) (320)

Revenue (Local) - 1XXX	1,511,579.95	1,511,579.95	0.00	1,511,580.00	-0.05
Revenue (State) – 3XXX	1,397,843.00	1,397,843.00	0.00	1,397,843.00	0.00
Total Revenues	2,909,422.95	2,909,422.95	0.00	2,909,423.00	-0.05
Expenditures-Not including Transfers Out	2,665,453.05	2,665,453.05	0.00	1,545.00	2,663,908.05
Total Expenditures	2,665,453.05	2,665,453.05	0.00	1,545.00	2,663,908.05
Excess (Deficiency) of Revenues Over Expenditures	243,969.90	243,969.90	0.00	2,907,878.00	-2,663,908.10
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	261,548.00	261,548.00	0.00	2,925,456.00	-2,663,908.00
Total Other Financing Sources, Uses and Transfers	-261,548.00	-261,548.00	0.00	-2,925,456.00	2,663,908.00
Net Change in Fund Balance	-17,578.10	-17,578.10	0.00	-17,578.00	-0.10
Beginning Fund Balance - July 1	98,564.10	98,564.10	0.00	720,868.00	-622,303.90
Ending Balance - June 30	80,986.00	80,986.00	0.00	703,290.00	-622,304.00

Auditor reported \$2,925,456 in transfers and AFR the difference is in expenditures.

The difference is in beginning balance

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	42,916.45	42,916.45	0.00	42,916.00	0.45
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	42,916.45	42,916.45	0.00	42,916.00	0.45
Expenditures-Not including Transfers Out	1,577,638.26	1,577,638.26	0.00	1,577,638.00	0.26
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	1,577,638.26	1,577,638.26	0.00	1,577,638.00	0.26
Excess (Deficiency) of Revenues Over Expenditures	-1,534,721.81	-1,534,721.81	0.00	-1,534,722.00	0.19
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	774,578.00	774,578.00	0.00	774,578.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	774,578.00	774,578.00	0.00	774,578.00	0.00
Net Change in Fund Balance	-760,143.81	-760,143.81	0.00	-760,144.00	0.19
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,885,073.00	-1,885,073.00 AFR did not have beginning balance
Ending Balance - June 30	-760,143.81	-760,143.81	0.00	1,124,929.00	-1,885,072.81
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 400 - Debt Service Fund

Revenue Local (1XXX)	0.00	0.00	0.00	1,051.00	-1,051.00	Debt Service fund was included in the audit under Bond Interest and Redemption fund but not on the AFR
Revenue State (3XXX)	0.00	0.00	0.00	1,378,323.00	-1,378,323.00	
Total Revenues	0.00	0.00	0.00	-1,377,272.00	1,377,272.00	Refer to page 44 of Financial Audit Report this is a Program Error the Total Revenue per Financial Audit Report is \$1,379,374
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	4,061,225.00	-4,061,225.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-1,377,272.00	1,377,272.00	Refer to page 44 of Financial Audit Report this is a Program ErrorExcess (deficit) of revenues over (under) expenditure per audit is (2,681,851)
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	2,663,908.00	-2,663,908.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	2,663,908.00	-2,663,908.00	
Net Change in Fund Balance	0.00	0.00	0.00	1,286,636.00	-1,286,636.00	Should be \$(17,943) Program Error
Beginning Fund Balance - July 1	0.00	0.00	0.00	828,096.00	-828,096.00	
Ending Balance - June 30	0.00	0.00	0.00	2,114,732.00	-2,114,732.00	Should be \$810,153 Program Error
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

Total Governmental Funds						
Total Revenues - Governmental Funds	68,715,322.95	80,041,091.70	-11,325,768.75	78,563,819.00	1,477,272.70	Program Error should be as listed on page 12 of Financial Audit Report.
Total Expenditures - Governmental Funds	71,766,976.86	82,877,986.02	-11,111,009.16	80,214,077.00	2,663,909.02	Program Error Refer to page 12 Financial Audit Report
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-3,051,653.91	-2,836,894.32	-214,759.59	-1,650,258.00	-1,186,636.32	Program Error Refer to page 12 Financial Audit Report
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-112,476.15	-184,476.15	72,000.00	153,261.00	-337,737.15	Program Error Refer to page 12 Financial Audit Report
Net Change in Fund Balance - Governmental Funds	-3,164,130.06	-3,021,370.47	-142,759.59	-1,496,997.00	-1,524,373.47	Program Error Refer to page 12 Financial Audit Report
Beginning Fund Balance - July 1 - Governmental Funds	11,723,560.33	11,723,560.33	0.00	15,059,033.00	-3,335,472.67	Program Error Refer to page 12 Financial Audit Report
Ending Fund Balance - June 30 - Governmental Funds	8,559,430.27	8,702,189.86	-142,759.59	13,562,036.00	-4,859,846.14	Program Error Refer to page 12 Financial Audit Report
Food Service - Funds 51 and 81 (510) (810)						

Operating Revenue - Not Interest Income (Local) - 1XXX	1,113,376.63	1,113,376.63	0.00	1,113,376.00	0.63	
Total Operating Revenues	1,113,376.63	1,113,376.63	0.00	1,113,376.00	0.63	
Expenditures-Not including Transfers Out or On-behalf	4,275,622.67	4,470,684.51	-195,061.84	4,708,932.00	-238,247.49	Depreciation is recorded separately and should be deducted from expenditures.
Expenditures-On Behalf	0.00	238,247.19	-238,247.19	0.00	238,247.19	3900 Onbehalf payments
Expenditures - Depreciation Only (Fund 81)	105,513.19	105,513.19	0.00	211,669.00	-106,155.81	
Total Operating Expenses	4,381,135.86	4,814,444.89	-433,309.03	4,920,601.00	-106,156.11	
Operating Income (Loss)	-3,267,759.23	-3,701,068.26	433,309.03	-3,807,225.00	106,156.74	
Non-Operating Revenue - Interest Income Only (Local) - 1510	41,532.03	41,532.03	0.00	41,532.00	0.03	
Revenue (State) – 3XXX	52,326.00	52,326.00	0.00	52,326.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	238,247.19	-238,247.19	238,247.00	0.19	
Donated Commodities – 4550	0.00	232,040.00	-232,040.00	232,040.00	0.00	
Revenue (Federal) - 4XXX, not 4550	3,225,922.00	3,276,294.00	-50,372.00	3,276,294.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	1,458.00	-1,458.00	Refer to page 15 of Financial Audit Report Program Error Gain /Loss on disposal of fixed assets is negative (1458).
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	3,319,780.03	3,840,439.22	-520,659.19	3,838,981.00	1,458.22	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	52,020.80	139,370.96	-87,350.16	31,756.00	107,614.96	
Beginning Net Assets - July 1	1,631,215.30	1,631,215.30	0.00	5,725,603.00	-4,094,387.70	Beginning balance is the difference
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	1,683,236.10	1,770,586.26	-87,350.16	5,757,359.00	-3,986,772.74	

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	362,680.43	362,680.43	0.00	362,680.00	0.43
Total Operating Revenues	362,680.43	362,680.43	0.00	362,680.00	0.43
Expenditures-Not including Transfers Out	604,733.37	671,464.08	-66,730.71	671,463.00	1.08
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	604,733.37	671,464.08	-66,730.71	671,463.00	1.08
Operating Income (Loss)	-242,052.94	-308,783.65	66,730.71	-308,783.00	-0.65
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	1,764.00	1,764.00	0.00	252,799.00	-251,035.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	66,730.71	-66,730.71	66,731.00	-0.29
Revenue (Federal) - 4XXX, not 4550	225,453.03	251,035.03	-25,582.00	0.00	251,035.03
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	227,217.03	319,529.74	-92,312.71	319,530.00	-0.26
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	-14,835.91	10,746.09	-25,582.00	10,747.00	-0.91
Beginning Net Assets - July 1	161,824.05	161,824.05	0.00	161,823.00	1.05
Ending Net Assets - June 30	146,988.14	172,570.14	-25,582.00	172,570.00	0.14

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00



Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	1,476,057.06	1,476,057.06	0.00	1,476,056.00	1.06
Total Operating Expenses - Proprietary Funds	4,985,869.23	5,485,908.97	-500,039.74	5,592,064.00	-106,155.03
Operating Income (Loss) - Proprietary Funds	-3,509,812.17	-4,009,851.91	500,039.74	-4,116,008.00	106,156.09
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	3,546,997.06	4,159,968.96	-612,971.90	4,158,511.00	1,457.96
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) - Proprietary Funds	37,184.89	150,117.05	-112,932.16	42,503.00	107,614.05
Net Assets, July 1, 2008 - Proprietary Funds	1,793,039.35	1,793,039.35	0.00	5,887,426.00	-4,094,386.65
Net Assets, June 30, 2009 - Proprietary Funds	1,830,224.24	1,943,156.40	-112,932.16	5,929,929.00	-3,986,772.60
Fiscal Agent Funds - Fund 6X					
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Trust and Agency Funds - Fund 7XXX

Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Total Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Total Deductions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Total Fiduciary Funds					
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00
Fund 51 On-Behalf Payments Comparison					
Fund 51 - On-Behalf Revenues	0.00	238,247.19	-238,247.19	238,247.00	0.19
Fund 51 - On-Behalf Expenditures	0.00	238,247.19	-238,247.19	238,247.00	0.19
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (0740)					
Depreciation Expense - Fund 8	2,826,793.39	2,839,416.56	-12,623.17	2,846,657.00	-7,240.44 unknown difference in depreciation for the sum of \$-7240.44 Page 29
Depreciation Expense - Fund 81	105,513.19	105,513.19	0.00	105,431.00	82.19
On-Behalf Payments Comparison - Total All Funds					
On-Behalf Payments (AFR - KDE Web)	0.00	11,391,360.03	-11,391,360.03	11,391,360.01	0.02
On-Behalf Payments (Audit)	0.00	0.00	0.00	304,978.00	-304,978.00 On page 35 of the Financial Audit Report Onbehalf Payments are \$11,391,360
On-Behalf Payments (Audit - KDE Web)	0.00	-11,391,360.03	11,391,360.03	-11,086,382.01	-304,978.02
Government Assets - Fund 8					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Food Service Assets - Fund 81					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Day Care Assets - Fund 82

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Adult Education Assets - Fund 84

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Fund Assets - Fund 8X

Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Fixed Assets

Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Change in Total Fixed Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	0.00	0.00	0.00	0.00	0.00